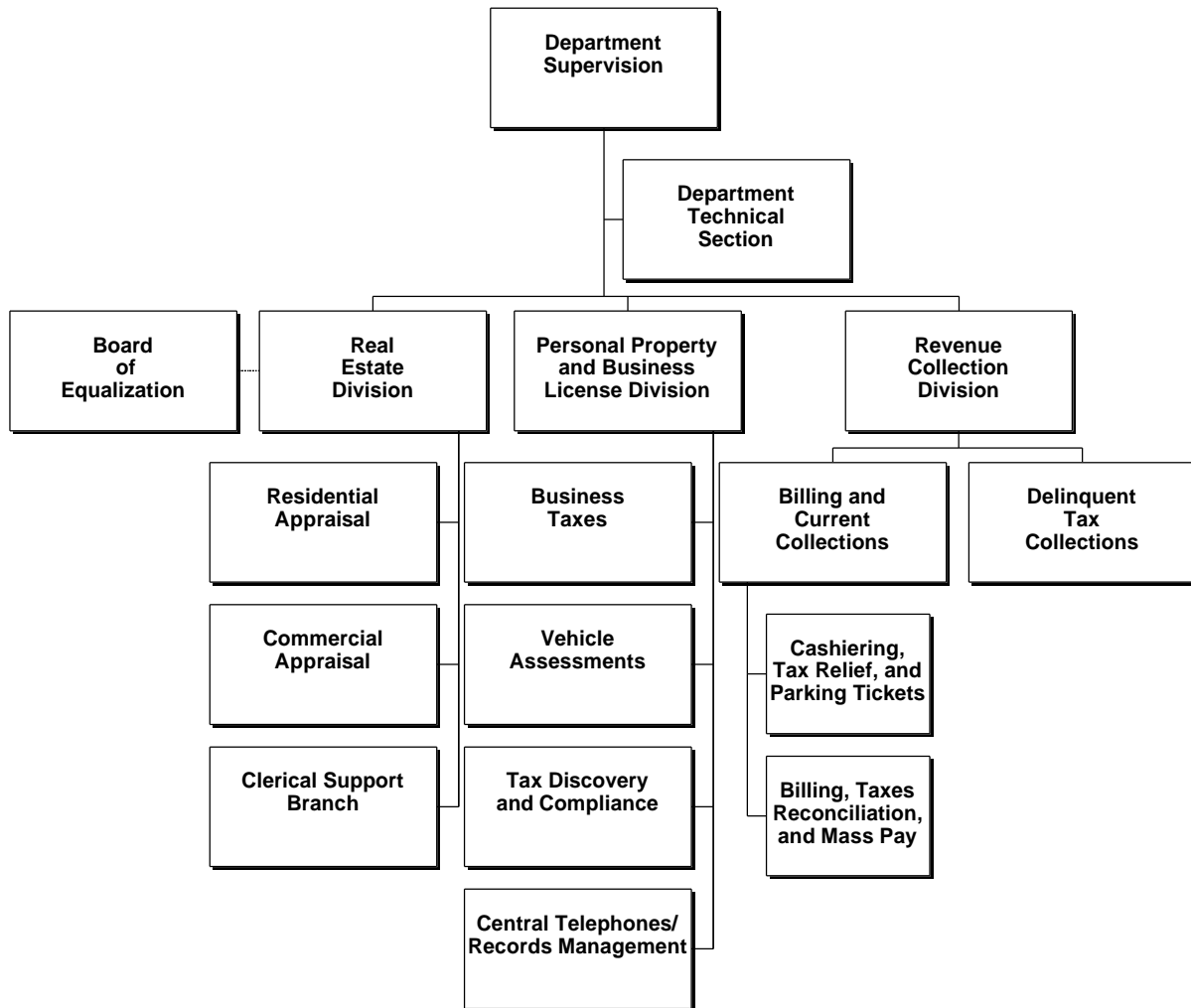


DEPARTMENT OF TAX ADMINISTRATION



DEPARTMENT OF TAX ADMINISTRATION

Agency Position Summary

327 Regular Positions (3) / 327.0 Regular Staff Years (3.0)

Position Detail Information

DEPARTMENT SUPERVISION

1 Director of Tax Admin.
1 Secretary III
2 Positions
2.0 Staff Years

Department Technical Section

1 IT Project Manager III
1 Management Analyst III
1 Business Analyst II
3 Programmer Analysts III
1 IT Technician II
1 Administrative Aide
1 Account Clerk II
9 Positions
9.0 Staff Years

REAL ESTATE DIVISION

1 Director
2 Assistant Directors
1 Secretary II
1 Secretary I
5 Positions
5.0 Staff Years

Residential Appraisal

6 Supervising Appraisers
11 Senior Appraisers
23 Appraisers (3)
40 Positions (3)
40.0 Staff Years (3.0)

Commercial Appraisal

5 Supervising Appraisers
19 Senior Appraisers
24 Positions
24.0 Staff Years

Clerical Support Branch

1 Real Estate Records Mgr.
2 Office Service Mgrs. III
3 Office Service Mgrs. I
4 Account Clerks II
2 Supervisory Clerks I
10 Clerical Specialists
3 Account Clerks I
25 Positions
25.0 Staff Years

Board of Real Estate

Assessments Equalization

1 Secretary III
1 Position
1.0 Staff Year

PERSONAL PROPERTY AND BUSINESS LICENSE DIVISION

1 Director
1 Assistant Director
1 Management Analyst II
1 Secretary II
1 Secretary I
5 Positions
5.0 Staff Years

Tax Discovery and Compliance

1 Management Analyst III
5 Auditors III
2 Auditors II
1 Management Analyst II
1 Accountant II
12 Business Tax
Specialists II
2 Supervisory Clerks
22 Account Clerks II
1 Account Clerk I
7 Clerical Specialists
54 Positions
54.0 Staff Years

Central Telephones and Records Management

1 Management Analyst II
4 Office Service Managers I
1 Supervisory Clerk
33 Account Clerks II
5 Clerks II
1 Mail Clerk I
45 Positions
45.0 Staff Years

Business Taxes

1 Accountant II
11 Account Clerks II
12 Positions
12.0 Staff Years

Vehicle Assessments

1 Chief of Administrative Services
1 Office Service Manager I
2 Supervisory Clerks
2 Account Clerks I
1 Clerical Specialist
14 Clerk Typists II
21 Positions
21.0 Staff Years

REVENUE COLLECTION DIVISION

1 Director
1 Assistant Director
1 Secretary II
1 Secretary I
4 Positions
4.0 Staff Years

Cashiering, Tax Relief, & Parking Tickets

1 Accountant III
1 Accountant II
2 Office Service Managers I
15 Account Clerks II
1 Account Clerk I
1 Clerical Specialist
21 Positions
21.0 Staff Years

Billing, Taxes Reconciliation, & Mass Pay

1 Management Analyst III
2 Management Analysts II
1 Accountant II
2 Accounting Technicians
1 Office Service Manager I
8 Account Clerks II
1 Account Clerks I
16 Positions
16.0 Staff Years

Delinquent Tax Collections

1 Management Analyst III
2 Management Analysts II
3 Accounting Technicians
6 Supervisory Clerks
31 Account Clerks II
43 Positions
43.0 Staff Years

DEPARTMENT OF TAX ADMINISTRATION

Agency Mission

To assess, levy and collect all real and tangible personal property, business license, and other miscellaneous taxes according to State statutes and County ordinances; to ensure the assessments are uniform and equitable so that each property owner carries his or her fair share of the tax burden; to maintain current collection rates and ensure all delinquent taxes are collected; to ensure that all firms and individuals engaged in business activities are properly licensed; to administer tax relief programs in a manner that ensures all eligible residents receive proper benefits; to properly administer the State Income Tax and other State and County programs as required; and to ensure that all departmental programs are administered with the highest quality of customer service.

Agency Summary					
Category	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	330/ 330	330/ 330	324/ 324	327/ 327	327/ 327
Expenditures:					
Personnel Services	\$13,352,943	\$14,406,402	\$14,176,979	\$15,308,154	\$15,460,099
Operating Expenses	3,652,465	4,156,637	4,944,146	4,468,539	4,099,955
Capital Equipment	51,044	196,344	19,885	0	0
Subtotal	\$17,056,452	\$18,759,383	\$19,141,010	\$19,776,693	\$19,560,054
Less:					
Recovered Costs	(\$2,911)	(\$3,363)	(\$1,200)	(\$1,456)	(\$1,456)
Total Expenditures	\$17,053,541	\$18,756,020	\$19,139,810	\$19,775,237	\$19,558,598
Income:					
State Reimbursement	\$2,115,719	\$2,191,559	\$2,191,559	\$2,235,390	\$2,235,390
Land Use Assessment					
Application Fee	656	1,000	1,000	1,000	1,000
State Shared Retirement	60,828	65,933	65,933	67,251	67,251
Total Income	\$2,177,203	\$2,258,492	\$2,258,492	\$2,303,641	\$2,303,641
Net Cost to the County	\$14,876,338	\$16,497,528	\$16,881,318	\$17,471,596	\$17,254,957

Summary by Cost Center					
Category	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan
Department Supervision	\$1,259,091	\$1,499,143	\$1,958,462	\$1,456,972	\$1,445,436
Real Estate Division	4,630,338	5,031,513	4,941,252	5,448,460	5,499,571
Personal Property and					
Business License Division	5,062,992	5,557,529	5,438,259	5,852,165	5,905,275
Revenue Collection Division	6,101,120	6,667,835	6,801,837	7,017,640	6,708,316
Total Expenditures	\$17,053,541	\$18,756,020	\$19,139,810	\$19,775,237	\$19,558,598

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2002 Advertised Budget Plan, as approved by the Board of Supervisors on April 30, 2001:

- The 1.0 percent cost-of-living adjustment approved by the Board of Supervisors, and previously held in reserve, has been spread to County agencies and funds. This action results in an increase of \$151,945 to the Department of Tax Administration.

DEPARTMENT OF TAX ADMINISTRATION

- A decrease of \$368,584 in Operating Expenses as part of the \$15.8 million Reduction to County Agencies and Funds approved by the Board of Supervisors. This reduction includes a decrease of \$18,584 in professional development training as well as a \$350,000 reduction to mainframe charges based on the delay in rewiring County agencies.

The following funding adjustments reflect all approved changes to the FY 2001 Revised Budget Plan from January 1, 2001 through April 23, 2001. Included are all adjustments made as part of the FY 2001 Third Quarter Review:

- Net savings of \$184,566 primarily in Personnel Services are associated with the Close Management Initiatives program. These savings are now available for reinvestment in other County initiatives.

County Executive Proposed FY 2002 Advertised Budget Plan

Purpose

The Department of Tax Administration is responsible for both assessing and collecting all real and tangible personal property, business license and other miscellaneous taxes according to State statutes and County ordinances. The department is also charged with the responsibility of ensuring that assessments are uniform and equitable so that each property owner carries his or her share of the tax burden. Additionally, the department administers tax relief programs to ensure that all eligible residents receive benefits, the State Income Tax, and other County programs.

Key Accomplishments

- ◆ Performed 661,000 computer-assisted appraisals of real property.
- ◆ Processed an estimated 2,000 administrative appeals, 500 Board of Equalization cases and 25 Court cases.
- ◆ Successfully maintained a Russell Index rating of 6 percent, which exceeds the established "good" rating of 15 percent. The Russell Index is one measure of equity in real property assessment.
- ◆ Processed the assessment of personal property and license taxes for approximately 951,700 individual and business accounts.
- ◆ Processed 48,500 Business, Professional and Occupational License applications.
- ◆ Administered a central telephone response unit, which handles approximately 594,900 calls annually and maintains correspondence and central files for the department.
- ◆ Implemented, in conjunction with the County's Department of Information Technology, the Personal Property Tax Relief Act in tax year 1998. Approximately 35 computer programs were updated to support this effort.
- ◆ Processed citizen inquiries and tax record update requests received via the Internet.
- ◆ Successfully employed aggressive enforcement methods, including Program Target (Tax Administration Revenue Generating Enhancement Team) wage and bank liens, seizure of checks, and State's Set-off Debt Program to collect delinquent taxes.

DEPARTMENT OF TAX ADMINISTRATION

- ◆ Deposited and reconciled over 2 million payments, totaling over \$1.5 billion, from current taxes, licenses, invoices, and miscellaneous items.

FY 2002 Initiatives

- ◆ To reduce the number of parcels assessed per appraiser from 6,590 to 6,274 (industry standard is 4,000 to 5,000 per appraisers) by adding 3/3.0 SYE Real Estate Appraisers in order to expand the number of field inspections for all single-family residential properties in the County.
- ◆ Continue to utilize a variety of tools to identify delinquent taxpayers, such as advanced computer match programs; on-line State DMV and income tax data; cross-matching of assessment databases and other County computer files.
- ◆ Permit payment of taxes, appeal of assessments, vehicle registration, update of tax records, and payment of parking tickets via secure transactions over the Internet.
- ◆ Expand the ways for citizens to conduct business with the department. For example, credit card payments are accepted via an interactive telephone response system and through kiosks.
- ◆ Continue the award-winning "SMILES" customer service program.
- ◆ Modernize existing real estate tax systems. Develop an approach, estimate costs, and create a timeline.

Performance Measurement Results

In FY 2002, the Department of Tax Administration, Real Estate Division, is projected to assess 332,500 parcels, an increase of 3,000 parcels over the FY 2001 level of 329,500. The FY 2000 property assessment accuracy target of 99.75 percent was exceeded with an achieved rate of 99.86 percent. The Department expects to maintain this rate of accuracy by making defensible assessments of market value for both residential and nonresidential properties. Due to the increased real estate market activity, and the increasingly complex nature of the properties to be assessed, the Department's cost per parcel is expected to increase from \$17.32 in FY 2000 to \$19.08 in FY 2002. As a customer service measure, change of assessment notices will continue to be mailed by early March, giving taxpayers a maximum amount of time to discuss their assessments. In addition, assessment information continues to be available via the website, supplemented by new search tools and GIS maps.

The Personal Property and Business License Division continues to make improvements to customer service by providing taxpayers the opportunity to update certain County tax information via the Internet. Turn-around time to respond to citizens inquires by e-mail has dramatically improved from an average of five days in 1999 to less than one day in 2000. In terms of accuracy of assessments, the value of corrected assessments in FY 2000 declined by 1.7 percent and is expected to decrease by another 4.8 percent in FY 2001. In FY 2002, on-line registration capabilities will allow citizens to file for personal property taxes and purchase County decals over the Internet. Staff is exploring the possibility of implementing this on a pilot basis in certain DMV offices and dealerships.

In FY 2000, the Revenue Collection Division exceeded its target of collection rates in all current and delinquent tax categories. The percent of delinquent taxes collected has increased five percent from 23 percent in FY 1998 to 28 percent in FY 2000. The service quality remained in the 99 percent category and the customer service surveys provided an overall satisfaction rate of 95 percent (or 3.8 on 4.0 point scale).

DEPARTMENT OF TAX ADMINISTRATION

Funding Adjustments

The following funding adjustments from the FY 2001 Revised Budget Plan are necessary to support the FY 2002 program:

- ◆ An increase of \$577,206 in Personnel Services associated with salary adjustments necessary to support the County's compensation program.
- ◆ An increase of \$114,174 in Personnel Services primarily due to an additional 3/3.0 SYE Real Estate Appraisers to reduce parcels per appraiser and to allow for a more systematic field inspections program for all single-family residential properties in the County over a five-year period.
- ◆ A net increase of \$141,244 in Limited Term/Part time positions primarily due to workload requirements.
- ◆ An increase of \$201,854 for Information Technology infrastructure charges based on the agency's historic usage and the Computer Equipment Replacement Fund (CERF) surcharge to provide for the timely replacement of the County's information technology infrastructure.
- ◆ An increase of \$37,168 associated with the County's Professional Development initiative which provides a percentage of Personnel Services expenditures for training and development requirements.
- ◆ A net decrease of \$463,012 in other Operating Expenses primarily due to the inclusion of a one-time expense from the FY 2000 Carryover Review.
- ◆ An increase in Operating Expenses of \$57,660 primarily for software and hardware support services for "CASHIER for Windows", a new cashing systems to be implemented in FY 2002.
- ◆ A decrease of \$1,907 in Recovered Costs is based on the reduction in Department of Family Services (DFS) reimbursements for the distribution of Food Stamps by the Department of Tax Administration. DFS plans to issue benefit cards to qualified recipients beginning in December 2001. As a result, individuals will no longer be issued food stamps.

The following funding adjustments reflect all approved changes in the FY 2001 Revised Budget Plan since passage of the FY 2001 Adopted Budget Plan. Included are all adjustments made as part of the FY 2000 Carryover Review and all other approved changes through December 31, 2000:

- ◆ In FY 2001, 6/6.0.0 SYE positions were transferred to the County Executive position pool for redirection. Another 6 positions were transferred from DTA in late FY 2000 to support tax related programs needs in DIT.
- ◆ As part of the FY 2000 Carryover Review, an increase of \$281,855 is due to encumbered carryover which included \$260,859 in Operating Expenses and \$20,996 in Capital Equipment.
- ◆ As part of the FY 2000 Carryover Review, an increase of \$286,501 is the result of unencumbered carryover including \$69,128 in Personnel Services which was added to provided additional seasonal staff based on workload considerations, and \$217,373 in Operating Expenses primarily due to \$213,791 in unexpended Close Management Initiative (CMI) savings.

DEPARTMENT OF TAX ADMINISTRATION



Department Supervision

Goal

To administer, supervise, and adjudicate the assessment, levy, and collection of all taxes that are charged to citizens and businesses of Fairfax County in order to ensure full compliance with the Virginia Constitution, State and County codes and to provide for the funding of the public need as established through the annual budget process.

Cost Center Summary					
Category	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	11/ 11	11/ 11	11/ 11	11/ 11	11/ 11
Total Expenditures	\$1,259,091	\$1,499,143	\$1,958,462	\$1,456,972	\$1,445,436

Objectives

- ♦ To maintain an average assessment-to-sales percentage for real estate in the low 90's as measured by the Virginia Department of Taxation, which indicates compliance with the law to assess at fair market value without over-assessing property.
- ♦ To maintain the coefficient of dispersion at 6.0 which indicates a high degree of assessment equity (i.e., like properties and neighborhoods are similarly assessed).
- ♦ To maintain an average minimum collection rate of 98.89 percent for Real Estate, Personal Property, and Business, Professional, and Occupational License (BPOL) taxes, with no degradation in statutory compliance, timeliness, or customer satisfaction, in order to show compliance with the law to collect all taxes due and ensure everyone pays their fair share of the tax burden which funds most County programs.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1998 Actual	FY 1999 Actual ¹	FY 2000 Estimate/Actual	FY 2001	FY 2002
Output:					
Real Estate Assessments (\$ in billions) ²	\$72.9	\$75.8	\$80.6 / \$80.6	\$87.8	\$97.5
Amount collected for real estate, personal property, BPOL (\$ in billions)	\$1,277	\$1,329	\$1,464 / \$1,460	\$1,582	\$1,738
Efficiency:					
Cost per \$1,000 dollars assessed	\$0.071	\$0.071	\$0.071 / \$0.070	\$0.070	\$0.064
Cost per \$1,000 dollars collected	\$13.69	\$14.39	\$14.06 / \$13.82	\$13.14	\$12.50
Service Quality:					
Average rating of DTA services by customers ³	3.8	3.8	3.8 / 3.8	3.8	3.8
Outcome:					
Assessment/Sales ratio ⁴	90.71%	89.2%	85.5% / NA	90.0%	90.0%
Coefficient of Dispersion ^{4,5}	6.24	6.50	6.80 / NA	6.00	6.00

DEPARTMENT OF TAX ADMINISTRATION

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1998 Actual	FY 1999 Actual ¹	FY 2000 Estimate/Actual	FY 2001	FY 2002
Average collection rate in all tax categories	99.10%	98.92%	98.92% / 98.92%	98.89%	98.89%

¹ Beginning in FY 1998, business costs include direct costs and fringe benefits. Also beginning in FY 1998, property assessment accuracy for performance indicators will be measured as of the end of the fiscal year. For example, revenue for FY 1999 is based on January 1, 1998 assessments and the accuracy figured is calculated as of June 30, 1999.

² Exonerations, supplemental assessments, tax relief, and public service corporations are not included.

³ This rating is based on a 4.0 scale, with 4.0 being the highest.

⁴ The assessment-to-sales ratio as measured annually by the Virginia Department of Taxation. Actual data for FY 2000 will not be available until April 2001. Revenue for FY 2000 was produced from the 1999 assessments. The quality of those assessments is measured by the State by comparing the 1999 sales back to the January 1, 1999 assessments. Likewise for FY 2001, the 2000 tax year sales are compared back to the January 1, 2000 assessment. That data will not be available until April 2002. The estimated ratio of approximately 90 percent for FY 2002 is based on comparing tax year 2001 assessments to the most recent data available, calendar year 2000 sales.

⁵ A small coefficient of dispersion indicates the universe of assessment-to-sales ratios are grouped relatively closely around the median assessment-to-sale ratio and that the assessment of property is more equitable.



Real Estate Division

Goal

To assess and update all real property in the County in a fair and equitable manner to ensure that each taxpayer bears his or her fair share of the real property tax burden.

Cost Center Summary					
Category	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	91/ 91	91/ 91	91/ 91	94/ 94	94/ 94
Total Expenditures	\$4,630,338	\$5,031,513	\$4,941,252	\$5,448,460	\$5,499,571

Objectives

- ♦ To maintain the cost per thousand dollars of Real Estate tax levied at or below \$6.00 and the cost per parcel assessed at or below \$18.48, while maintaining an overall assessment accuracy rate of at least 99 percent as measured by adjustments to assessments as a result of Board of Equalization, litigation, and appeal outcomes.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1998 Actual	FY 1999 Actual	FY 2000 Estimate/Actual	FY 2001	FY 2002
Output:					
Total tax levy	\$896,929,853	\$932,447,049	\$991,465,661 / \$996,737,992	\$1,08,158,343	\$1,225,335,046
Parcels assessed	315,782	319,291	323,078 / 326,244	329,500	332,500

DEPARTMENT OF TAX ADMINISTRATION

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1998 Actual	FY 1999 Actual	FY 2000 Estimate/Actual	FY 2001	FY 2002
Efficiency:					
Cost per \$1,000 real estate tax levied ¹	\$5.76	\$6.00	\$5.75 / \$5.67	\$5.66	\$5.24
Cost per parcel assessed ¹	\$16.35	\$17.48	\$17.66 / \$17.32	\$18.58	\$19.08
Parcels per Appraiser	6,865	6,941	7,023 / 7,092	6,590	6,274
Service Quality:					
Property assessment accuracy ²	99.72%	99.75%	99.75% / 99.86%	99.85%	98.85%
Outcome:					
Property assessment accuracy ²	99.72%	99.75%	99.75% / 99.86%	99.85%	99.85%

¹ Beginning with FY 1998 actual, business costs include direct costs plus fringe benefits.

² Beginning in FY 1998, property assessment accuracy for performance indicators will be measured as of the end of the fiscal year. For example, revenue for FY 1999 is based on January 1, 1998 assessments and the accuracy figure is calculated as of June 30, 1999.



Personal Property and Business License Division

Goal

To establish and maintain an equitable and uniform basis for assessing County ad valorem taxes on personal property; and to administer County licenses, State Income Tax, and all other State and County programs assigned to the Division in accordance with mandated statutes.

Cost Center Summary					
Category	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	143/ 143	143/ 143	139/ 139	138/ 138	138/ 138
Total Expenditures	\$5,062,992	\$5,557,529	\$5,438,259	\$5,852,165	\$5,905,275

Objectives

- ♦ To maintain the cost per Personal Property and BPOL dollar levied at or below \$0.01 with no degradation in accuracy as measured by assessments exonerated as a percent of total assessments.
- ♦ To reduce the average response time by one day, from five to four days, to return an adjusted tax bill to a business after the taxpayer communicates a change in the tax information he/she originally reported.
- ♦ To increase the accuracy of TARGET assessments by reducing the need for clerical adjustments by 0.5 percentage points, from an average of 10.0 percent to 9.5 percent.

DEPARTMENT OF TAX ADMINISTRATION

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1998 Actual	FY 1999 Actual	FY 2000 Estimate/Actual	FY 2001	FY 2002
Output:					
Total tax levy for Personal Property and BPOL	\$421,375,138	\$447,355,631	\$469,112,077 / \$478,541,766	\$516,638,961	\$524,360,074
Value of Personal Property and BPOL tax bills adjusted	\$21,678,998	\$23,393,532	\$23,057,287 / \$24,671,297	\$24,671,297	\$26,131,043
Value of TARGET assessments corrected	\$662,003	\$372,416	\$361,287 / \$350,000	\$410,000	\$370,000
Efficiency:					
Cost per tax dollar levied	\$0.01	\$0.01	\$0.01 / \$0.01	\$0.01	\$0.01
Corrected TARGET assessments per SYE	86	84	83 / 81	83	83
TARGET cost per dollar assessed	\$0.03	\$0.03	\$0.03 / \$0.03	\$0.04	\$0.04
Service Quality:					
Exonerations as a percent of total assessments	5.0%	5.0%	5.0% / 5.0%	4.9%	4.9%
Adjusted tax bill response time (in days)	10.0	8.0	7.0 / 6.0	5.0	4.0
Percent of TARGET assessments corrected	15.0%	12.3%	11.3% / 10.6%	10.0%	9.5%
Outcome:					
Cost per tax dollar levied	\$0.01	\$0.01	\$0.01 / \$0.01	\$0.01	\$0.01
Reduction in average response time (in days)	NA / NA	(1)	(1) / (1)	(1)	(1)
Percentage point change of TARGET assessments corrected	(3.0)	(2.7)	(1.0) / (0.7)	(0.5)	(0.5)

DEPARTMENT OF TAX ADMINISTRATION



Revenue Collection Division

Goal

To bill and collect taxes while providing quality customer service, in order to maximize General Fund revenue with accountability and minimize the overall tax burden by maintaining low delinquency rates.

Cost Center Summary					
Category	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	85/ 85	85/ 85	83/ 83	84/ 84	84/ 84
Total Expenditures	\$6,101,120	\$6,667,835	\$6,801,837	\$7,017,640	\$6,708,316

Objectives

- ◆ To maintain a minimum 99.5 percent collection rate for current year real estate taxes, 97.3 percent for current year personal property taxes, and 98.5 percent for Business, Professional, and Occupational License taxes (BPOL).
- ◆ To increase the percentage of outstanding receivables collected from 28 percent to 29 percent, toward a target goal of 40 percent, while maintaining a cost per dollar collected of no more than \$0.13.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1998 Actual	FY 1999 Actual	FY 2000 Estimate/Actual	FY 2001	FY 2002
Output:					
Current Year Taxes Collected:					
Real Estate	\$896,760,625	\$933,542,541	\$990,339,006 / \$993,049,391	\$1,075,917,889	\$1,219,263,688
Personal Property	\$340,032,388	\$359,957,520	\$385,079,452 / \$387,089,592	\$425,139,733	\$432,025,003
BPOL ¹	\$69,257,482	\$75,017,144	\$79,393,258 / \$79,541,864	\$82,221,593	\$87,154,888
Delinquent Taxes Collected:					
Real Estate ²	\$7,148,449	\$9,831,905	\$7,354,239 / \$7,753,426	\$6,879,238	\$6,879,238
Personal Property ²	\$9,703,064	\$7,957,013	\$8,200,559 / \$11,140,648	\$8,200,559	\$8,200,559
BPOL ³	\$836,890	\$383,908	\$500,000 / \$759,683	\$500,000	\$500,000
Efficiency:					
Cost per current dollar collected	\$0.004	\$0.005	\$0.005 / \$0.004	\$0.003	\$0.003
Cost per delinquent dollar collected	\$0.09	\$0.10	\$0.11 / \$0.10	\$0.13	\$0.13

DEPARTMENT OF TAX ADMINISTRATION

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1998 Actual	FY 1999 Actual	FY 2000 Estimate/Actual	FY 2001	FY 2002
Service Quality:					
Percent of bills deliverable	99.20%	99.30%	99.40% / 99.30%	99.40%	99.40%
Customer Satisfaction Survey ⁴	3.8	3.8	3.8 / 3.8	3.8	3.8
Outcome:					
Percentage of Current Year Taxes Collected:					
Real Estate	99.54%	99.51%	99.50% / 99.63%	99.50%	99.50%
Personal Property	97.26%	97.26%	97.30% / 97.30%	97.26%	97.26%
BPOL	98.62%	98.97%	98.50% / 98.24%	98.50%	98.50%
Percent of delinquent taxes collected	23%	27%	27% / 28%	28%	29%

¹ Estimates for BPOL in FY 2001 and FY 2002 include the elimination of the gross receipt tax on electric and natural gas utilities.

² The amount collected in FY 1998 represents gross collection figures. Refunds resulting from litigation included \$1,700,000 for Real Estate and \$9,549,250 for Personal Property.

³ Strong collection rates achieved on FY 1999 BPOL taxes reduced the level of outstanding delinquencies available for collection.

⁴ This rating is based on a 4.0 scale, with 4.0 being the highest.